

**TREASURER-TAX COLLECTOR**  
**DEPARTMENT 22**  
**SUMMARY OF APPROPRIATION**  
**Fiscal Year 2002 - 2003**

**ADMINISTERED BY:      TREASURER-TAX COLLECTOR**

<b>FUNDS</b>	<b>2001-2002</b>		<b>2002-2003</b>	
	Actual	Alloc. Positions	Adopted Budget	Alloc. Positions
<b>GENERAL FUND</b>				
10340 Treasurer/Tax Collector	\$ 1,769,473	26	\$ 2,533,992	26
Subtotal General Fund	\$ 1,769,473	26	\$ 2,533,992	26
<b>TOTAL</b>	\$ 1,769,473	26	\$ 2,533,992	26

## TREASURER-TAX COLLECTOR

GENERAL FUND 100 — 10340  
Jenine Windeshausen, Treasurer-Tax Collector

Budget Category	Actual 2000-01	Actual 2001-02	Department Requested 2002-03	CEO Rec 2002-03	Rec Change %	BOS Adopted 2002-03
Salaries & Benefits	\$ 1,221,777	\$ 1,324,339	\$ 1,681,434	\$ 1,681,434	27%	\$ 1,683,465
Services & Supplies	\$ 492,779	\$ 453,364	\$ 714,194	\$ 713,087	57%	\$ 713,087
Other Charges	\$ -	\$ 10,458	\$ -	\$ -	-100%	\$ -
Fixed Assets	\$ 185,514	\$ -	\$ 200,000	\$ -	0%	\$ 175,000
Other Financing Uses	\$ -	\$ -	\$ -	\$ -	0%	\$ -
Chgs from Depts	\$ 51,314	\$ 21,312	\$ 42,440	\$ 42,440	99%	\$ 42,440
Gross Budget	\$ 1,951,384	\$ 1,809,473	\$ 2,638,068	\$ 2,436,961	35%	\$ 2,613,992
Less: Chrgs to Depts	\$ (80,000)	\$ (40,000)	\$ (200,000)	\$ (80,000)	100%	\$ (80,000)
Net Budget	\$ 1,871,384	\$ 1,769,473	\$ 2,438,068	\$ 2,356,961	33%	\$ 2,533,992
Less: Revenues	\$ (6,094,967)	\$ (5,898,556)	\$ (3,746,228)	\$ (4,124,900)	-30%	\$ (4,124,900)
Net County Cost	\$ (4,223,583)	\$ (4,129,083)	\$ (1,308,160)	\$ (1,767,939)	-57%	\$ (1,590,908)
Alloc. Positions	25	26	26	26	0%	26

### Mission and Major Programs

To render superior public service in fulfilling the Treasurer-Tax Collector's responsibilities with integrity while collecting, safeguarding and managing cash flows. To continually maximize human and technical resources to achieve better service, more productivity and greater efficiency while controlling and reducing expense. To work collaboratively with all departments and agencies, supporting their needs and goals in the spirit of teamwork to better serve the public through combined efforts; and to prepare and plan for change.

To accomplish this mission, the department has identified the following major program service efforts, related costs and number of allocated positions:

MAJOR PROGRAM SERVICE EFFORT	2001-02 APPROP.	ALLOC POS.	2002-03 REQ. BGT.	REQ. POS.	REQ. \$ CHANGE	REQ. POS. CHG.
1. Tax Collections and Controls	\$745,744	9.30	\$977,243	9.30	\$231,499	0
2. Treasury Cash Flow Operations	475,974	2.70	420,897	2.70	(55,077)	0
3. Business & Chain Licenses	114,462	1.70	120,169	1.70	5,707	0
4. Investments	241,288	2.40	264,695	2.40	23,408	0
5. Financing	92,300	0.90	86,335	0.90	(5,965)	0
6. Forced Tax Collections	208,056	4.00	282,442	4.00	74,386	0
7. Department Administration	313,021	5.00	486,286	5.00	173,265	0
<b>GROSS BUDGET TOTAL</b>	<b>\$2,190,845</b>	<b>26.00</b>	<b>\$2,638,068</b>	<b>26.00</b>	<b>\$447,223</b>	<b>0</b>

**TREASURER-TAX COLLECTOR 100 - 10340**

**Performance Indicators & Measures**

MAJ. PGM. NO.	WORKLOAD/PERFORMANCE INDICATOR & MEASURE	UNIT OF MEAS.	2000-01 PR. YR. ACTUAL	2001-02 CURR. YR. EST.	2002-03 REQ. BGT. EST.	2002-03 REQ. BGT. \$'S	2002-03 REQ. POSIT.
1.	No. of Secured Tax Collections	QNTY	120,487	125,430	137,000	\$752,477	7.16
	Cost per Collection	Dollars	\$4.80	\$4.68	\$5.49		
2.	Treasury Receipts, Disbursements, Financing Recordkeeping and Reporting	QNTY	7,488	7,488	5,616	\$420,897	2.70
	Cost per Hour	Dollars	\$56.94	\$63.56	\$74.95		
3.	Business Licenses Issued	QNTY	7,124	7,200	7,250	\$120,169	1.70
	Cost per License Issued	Dollars	\$8.64	\$15.90	\$16.58		
4.	No. of Investment Transactions	QNTY	454	450	460	\$132,348	1.20
	Cost per Investment Transaction	Dollars	\$332.01	\$268.10	\$287.71		

**Recommended Expenditures**

Recommended expenditures for salaries and benefits have increased due to approved cost of living and merit adjustments, and to fund the existing Assistant Treasurer Tax Collector allocation. The services and supplies category reflects increases in telephone system charges, postage and the inclusion of network charges formerly paid through Administrative Services, MIS budget.

**Recommended Cost Transfers and Revenues**

Investment services and supplemental tax revenues are expected to increase, while interest revenue is expected to remain flat. Investment services revenue is based on the actual costs incurred to manage cash and investments. These costs are reimbursed by other agencies that deposit money in the County's Treasury. The department is also budgeted to receive \$80,000 of AB 589 State Funds for property tax administration.

**Recommended if Funding is Available**

Recommended if funding is available is a remittance processor that will automate check processing, speed up bank deposits and provide electronic imaging of individual payments (\$200,000).

**Departmental Concurrence or Appeal**

The Treasurer-Tax Collector concurs with the recommended budget.

**Final Budget Changes from the Proposed Budget**

The remittance processor listed in the Recommended if Funding is Available section above was included with final budget (\$175,000). Additional funding was included for implementation of a personnel classification study (\$2,031).

# Treasurer/Tax Collector

## General Fund

**Fund: 100**

**Subfund: 0**

**Appropriation: 10340**

Budget Category (1)	Actual 2000-01 (2)	Actual 2001-02 (3)	Dept Req 2002-03 (4)	CEO Rec 2002-03 (5)	BOS Adopted 2002-03 (6)
Salaries & Benefits					
1002Salaries and Wages	931,467	1,027,163	1,298,126	1,298,126	1,300,157
1003Extra Help	25,558	19,800	25,000	25,000	25,000
1005Overtime & Call Back	12,791	7,672	10,000	10,000	10,000
1006Sick Leave Payoff	19,309	9,223			
1007Comp for Absence-Illness		5,003			
1011Salary Savings			(51,113)	(51,113)	(51,113)
1300P.E.R.S.	63,404	70,186	114,636	114,636	114,636
1301F.I.C.A.	73,000	78,196	101,997	101,997	101,997
1310Employee Group Ins	88,502	98,722	168,388	168,388	168,388
1315Workers Comp Insurance	7,746	8,374	14,400	14,400	14,400
TotalSalaries & Benefits	1,221,777	1,324,339	1,681,434	1,681,434	1,683,465
Services & Supplies					
2050Communications - Radio		710			
2051Communications - Telephone	39,187	44,321	49,632	49,632	49,632
2130Insurance	1,500	1,500	1,500	1,500	1,500
2140Gen Liability Ins	4,293	2,231	2,419	2,419	2,419
2290Maintenance - Equipment	5,937	2,907	2,900	2,900	2,900
2291Maintenance - Computer Equip	4,539	8,548	17,098	17,098	17,098
2439Membership/Dues	2,385	2,634	2,510	2,510	2,510
2461Dept Cash Shortage	4,681	5,147	4,500	4,500	4,500
2481PC Acquisition			2,600	7,700	7,700
2511Printing	28,492	27,486	32,000	32,000	32,000
2522Other Supplies	6,508	4,136	9,100	9,100	9,100
2523Office Supplies & Exp	40,217	40,763	33,950	33,950	33,950
2524Postage	71,666	68,607	96,082	90,000	90,000
2555Prof/Spec Svcs - Purchased	81,057	58,674	89,655	89,655	89,655
2701Publications & Legal Notices	8,402	9,521	8,600	8,600	8,600
2709Rents & Leases - Computer SW	7,588	7,138	8,078	7,953	7,953
2710Rents & Leases - Equipment	4,910	6,550	6,600	6,600	6,600
2727Rents & Leases - Bldgs & Impr	375	412	384	384	384
2809Rents and Leases-PC	3,868	3,008	2,307	2,307	2,307
2840Special Dept Expense	160,337	147,165	321,812	321,812	321,812
2844Training	2,666	905	5,500	5,500	5,500
2860Library Materials	302	594	350	350	350
2931Travel & Transportation	12,753	9,833	15,417	15,417	15,417
2941County Vehicle Mileage	1,116	574	1,200	1,200	1,200
TotalServices & Supplies	492,779	453,364	714,194	713,087	713,087
Other Charges					
3851Interest		10,458			
TotalOther Charges		10,458			
Fixed Assets					
4451Equipment	185,514		200,000		175,000
TotalFixed Assets	185,514		200,000		175,000
Charges From Departments					
5310I/T Employee Group Insurance	28,343	15,685	21,034	21,034	21,034
5405I/T Maintenance - Bldgs & Improver	21,743	1,132	2,000	2,000	2,000
5523I/T Office Supplies & Expenses		126			
5552I/T - MIS Services	85	170	19,406	19,406	19,406
5555I/T Prof/Special Services - Purchase	693	3,974			
5844I/T Training	450	225			
TotalCharges From Departments	51,314	21,312	42,440	42,440	42,440
Gross Budget	1,951,384	1,809,473	2,638,068	2,436,961	2,613,992

# Treasurer/Tax Collector

## General Fund

**Fund: 100**

**Subfund: 0**

**Appropriation: 10340**

<b>Budget Category (1)</b>	<b>Actual 2000-01 (2)</b>	<b>Actual 2001-02 (3)</b>	<b>Dept Req 2002-03 (4)</b>	<b>CEO Rec 2002-03 (5)</b>	<b>BOS Adopted 2002-03 (6)</b>
Less: Charges to Departments					
5002I/T - County General Fund	(80,000)	(40,000)	(200,000)	(80,000)	(80,000)
Total Charges to Departments	(80,000)	(40,000)	(200,000)	(80,000)	(80,000)
<b>Net Budget</b>	<b>1,871,384</b>	<b>1,769,473</b>	<b>2,438,068</b>	<b>2,356,961</b>	<b>2,533,992</b>
Less: Revenues					
6109 Current Secured Prop Taxes-Cos	(47,800)	(45,990)	(45,000)	(45,000)	(45,000)
6135 Tax Defaulted Land Sale	(1,320)	(5,160)	(1,300)	(1,300)	(1,300)
6230 Redemption Costs	(64,860)	(61,900)	(47,000)	(47,000)	(47,000)
6260 Current Supplemental-Costs	(27,450)	(32,570)	(15,000)	(15,000)	(15,000)
6752 Business Licenses	(148,786)	(152,505)	(145,000)	(145,000)	(145,000)
6950 Interest	(4,548,392)	(4,409,213)	(2,502,000)	(2,840,000)	(2,840,000)
69511915 Act Bonds Interest	(8,513)	(4,401)	(3,000)	(3,000)	(3,000)
7234 State Aid - Mandated Costs	(43,271)	(135,264)	(1,900)	(1,900)	(1,900)
8095 SB2557-Tax Admin Fee-Distri	(109,583)	(110,170)	(100,000)	(100,000)	(100,000)
8096 SB2557-Tax Admin Fee-Cities	(59,091)	(58,208)	(55,000)	(55,000)	(55,000)
8100 Assessment/Tax Collection Fee	(8,200)	(6,767)	(4,700)	(4,700)	(4,700)
8101 Supplemental Taxes - 5%	(84,977)	(111,701)	(80,000)	(80,000)	(80,000)
8122 Legal Services	(21,774)				
8135 Planning Applications	(43)				
8193 Other Services		17			
8194 Investment Services	(790,005)	(688,710)	(709,328)	(750,000)	(750,000)
8218 Forms and Photocopies	(7,218)	(8,915)	(7,000)	(7,000)	(7,000)
8762 State Compensation Insurance R		(910)			
8764 Miscellaneous Revenues	(123,684)	(66,189)	(30,000)	(30,000)	(30,000)
Total Revenues	(6,094,967)	(5,898,556)	(3,746,228)	(4,124,900)	(4,124,900)
<b>Net County Cost</b>	<b>(4,223,583)</b>	<b>(4,129,083)</b>	<b>(1,308,160)</b>	<b>(1,767,939)</b>	<b>(1,590,908)</b>